

**Illinois Department of Revenue
Regulations**

Title 86 Part 800 Section 800.4000 Filing Returns and Other Documents by Facsimile

TITLE 86: REVENUE

**PART 800
GENERAL RULES FOR ALL TAXES**

Section 800.4000 Filing Returns and Other Documents by Facsimile

- a) *Consistent with rules adopted by the Department of Revenue, a person may transmit by facsimile any return or document required to be filed with the Department under any Act administered by the Department. A signature on a return or other document filed in accordance with regulations promulgated by the Department and transmitted by facsimile is prima facie evidence for all purposes that the document was actually signed by the person whose signature appears on the facsimile. [20 ILCS 2505/39c-1b]*

- b) On certain rare occasions, circumstances will arise that will make it very difficult or impossible for the Department to receive returns or other documents from taxpayers within the normal time frames required by delivery through the postal service or other private mail service. On some of these occasions, taxpayers will also be unable to personally deliver the return or document to the Department. Therefore, upon request of the Department, taxpayers may submit a facsimile of any tax return or other document, by telefax or any other method of facsimile transmission authorized by the Department. In such cases, the original return or other tax document must be maintained by the taxpayer subject to the Department's right of audit. Such requests do not relieve taxpayers from requirements to file in the usual manner (paper, electronic, teletype, etc.) for other periods. There is, however, no limit on the number of times such permission can be granted.

- c) Taxpayers may only file returns or other documents by facsimile upon the request of the Department. The Department will not accept requests for permission to file returns or other documents by facsimile from any taxpayer or taxpayer representative. Any return or other document transmitted to the Department by facsimile for a reason other than upon Department request will not be accepted, and in the case of returns will be deemed to be non-filed and will subject the taxpayer to the penalty for non-filing set forth in Section 3-3 of the Uniform Penalty and Interest Act [35 ILCS 735/3-3].